

1 MICHAEL C. FALLON, SBN 088313
2 MICHAEL C. FALLON, JR., SBN 303082
3 100 E Street, Suite 219
4 Santa Rosa, California 95404
5 Telephone: (707) 546-6770
6 mcfallon@fallonlaw.net
7 fallonmc@fallonlaw.net

8 Attorneys for Debtor

9 UNITED STATES BANKRUPTCY COURT
10 NORTHERN DISTRICT OF CALIFORNIA

11 In Re:

Case No. 25-10088 WJL

12 Kingsborough Atlas Tree Surgery, Inc.

Chapter 11

13 Debtor.

14 DECLARATION OF TODD
EISENHAUER IN SUPPORT OF
AMENDED MOTION FOR AUTHORITY
TO SELL PERSONAL PROPERTY

15 Date: July 1, 2025

16 Time: 9:30 am

17 Ctrm: 1300 Clay Street, Room 220
Oakland, CA 94612
18 Video Conference

19 I, Todd Eisenhauer, declare that I am over the age of 18 years and that I am personally
20 familiar with the statements in this declaration. If called as a witness in these proceedings I could
21 and would testify as follows:

22 I have been involved with the purchase and sale of heavy equipment for the past 35 years
23 through TDE Equipment, Inc., a California Corporation formed by me on January 30, 2014. I
24 have also been buying and selling equipment used in the tree care business for the Debtor for
25 more than 20 years. I am married to Jamie Eisenhauer who was a long term employee of the
26 Debtor and who now works for Davey Tree Expert Company.

27 The starting point for determining the sale price for the trailers was an appraisal of all of
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1 Debtor's equipment that was started in late 2022 and finished in June of 2023. I considered the
2 wear and tear of the equipment over the last two years and how the depreciation of the
3 equipment affected the value. I also looked at what similar equipment was available on the
4 market by going to web sites such as Truck Trader and by looking at the results of auction sales
5 at Ritchie Bros.

6 Buyer is a business I have worked with over many years that has transported equipment
7 for myself, the Debtor and Anvil Builders, as well as many other customers.

8 In my opinion the price at which the Debtor is selling the trailers is the market value that
9 is more than what might be obtained at an auction sale.

10 I declare under penalty of perjury the foregoing is true and correct and that this
11 declaration was executed by me on June 11, 2025, at Santa Rosa, California.
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14 */s/ Todd Eisenhauer*

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Todd Eisenhauer
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